

EXHIBIT O



Testing Engineers, Inc.

Quality Assurance Services
Materials Consulting
Since 1954

September 29, 1998

Mr. Kenneth Boilen
ANCHOR TIEDOWN SYSTEMS
205 Camino Alto #135
PO Box 2517
Mill Valley, CA 94941

Laboratory no.: P306

SUBJECT: Proof load testing of two (2) Anchor Tiedown Expansion Washer.

Dear Mr. Boilen:

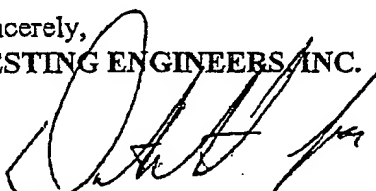
As requested, we have performed the subject testing on the sample submitted on September 21, 1998. Testing was performed at our laboratory in Oakland, CA, on a 120 kip Satec universal testing machine (calibration traceable to NIST).

PROCEDURE

The samples were placed on the bed of the test machine. The washers were adjusted so that the threaded insert was extended 1". A compressive load was applied through a swivel head load applicator at a approximate rate of 50,000 pounds per minute. After attaining the specified proofload (see Table I) the load was released and the sample visually inspected for deformation and checked to ensure rotation of the threaded insert. The rotation check was performed by rotating the threaded insert by hand. Please see attached Table I for test results.

If you have any questions regarding this report and/or if we may be of further service please contact the undersigned at 510-835-3142.

Sincerely,
TESTING ENGINEERS, INC.


Jack Snow
Materials Science Laboratory Technician

Corporate Office - 2811 Adeline Street, Oakland, California 94608 - (510) 835-3142 - FAX (510) 834-3777
South/West Bay - 2123 Bering Drive, Suite E - San Jose, California 95131 - (408) 451-2420 - FAX (408) 451-2425
East/North Bay - 827 Arnold Drive, Bay 4 - Martinez, California 94553 - (925) 370-7000 - FAX (925) 229-2951

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TABLE I

Expansion Washer "Non-B" 9-14-98

<u>Load (LB)</u>	<u>Rotation</u>	<u>Deformation</u>
20,000	Threaded insert rotated freely	none apparent
40,000	Threaded insert rotated freely	none apparent
60,000	Threaded insert rotated freely	none apparent
80,000	Threaded insert rotated freely	none apparent

Ultimate load = 124,000 lb.

Expansion Washer "B" 9-14-98

<u>Load (LB)</u>	<u>Rotation</u>	<u>Deformation</u>
20,000	Threaded insert rotated freely	none apparent
40,000	Threaded insert rotated freely	none apparent
60,000	Threaded insert rotated freely	none apparent
80,000	Threaded insert rotated freely	none apparent
100,000	Threaded insert rotated freely	none apparent
110,000	Threaded insert rotated freely	none apparent

Ultimate load = 124,000 lb.

Notes: In process of conducting additional testing for publication.

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